MR. M. N. PILLAI:

187. To reduce the allotment of Rs. 16,000 for Legislative Council by Rs. 10.

MR. G. PARAMESVARAN PILLAI:

188. To reduce the allotment of Rs. 16,000 for Sri Mulam Popular Assembly by Rs. 100.

MR. M. R. MADHAVA VARIAR:

189. To reduce the total allotment or Rs. 1·88 lakhs under Demand VII by Rs. 100.

DEMAND VIII—GENERAL ADMINISTRATION.

ACCOUNT OFFICE.

MR. K. GEORGE (*Financial Secretary to Government*): Sir, I beg to move for the grant of a sum not exceeding Rs. ·92 lakh under Demand VIII—General Administration—Account Office.

Motion 190.

The following motion was not made:

MR. T. KUMARA PILLAI:

190. To reduce the allotment of Rs. 440 for hot weather charges by Rs. 340.

Motion 191.

MR. K. P. RAMAN PILLAI (*Quilon*): Sir, I beg to make the following motion:

191. To omit the allotment of Rs. 91,670 for Account Office by Rs. 2,500.

That would roughly be the salaries of the temporary staff provided for in the new budget. My object in making this motion is to ascertain from the Financial Secretary the necessity for the temporary staff.

MR. K. GEORGE (*Financial Secretary to Government*): I will explain for what purpose the additional staff is required. The footnote to the budget partially explains it, *viz.*, that the additional staff is required for strengthening the Financial Section of the Account Office. The object is to make the section self-contained, to enable it to cope with the additional work and to place it under proper supervision. The present staff of the Section consists of 5 clerks, of whom two are graduate clerks getting Rs. 40-70 and three are undergraduate clerks. I shall first explain the need for a Superintendent for the Section. At present all the work of the section comes to the Financial Secretary without being passed either through an Assistant or a Superintendent. This arrangement is found unsatisfactory. A clerk on Rs. 40-70 cannot be expected to deal with important questions and to write proper notes, so that, whenever important questions have to be discussed, or an important note has to be written, practically all such notes have to be written twice. They are first written and given to the Financial Secretary who completely revises them and then they go back and come again after being recopied. In very many cases, the notes have to be dictated. The Council can well understand what strain it will cause to the chief officer especially when the work of the department is very heavy. As stated already, the staff of the section consists of five clerks. On the other hand, the Account Office has a staff of 115 clerks, and the supervision

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[Mr. T. Kumara Pillai.]

of their work also devolves upon the chief officer. It is to afford some relief to him in regard to initial work that it is necessary to place the Financial Section under a proper supervising officer.

In all Secretariats, there is a Superintendent to supervise the work of each Section. Every branch of the Secretariat has got its own Superintendent. But, on the other hand, in the Financial Section, there is no Superintendent. I was attempting to manage with one of the Superintendents of the Account Sections, but I have found the arrangement to be unworkable. I will explain it. In the Audit Sections, the Superintendents are already overworked. There is one Superintendent for the Section called the Departmental Account Section, which deals with the Public works, Forest and Anchal-money order accounts and attends to the major portion of pre-audit work. Pre-audit work is always urgent, as the rule is that ordinarily no bill should be delayed for more than 24 hours. It is found that the Superintendent of the Section has very tight work and so nothing more could be aded to him. The Superintendent in charge of the Gazetted Audit department is also in charge of Pension verification and audit. I may say that the work of the Superintendents of Audit Sections is not initialling notes. They have to pass in review all the vouchers paid in Treasuries, as well as those paid by Public Works officers and Forest officers and also to initial in the vouchers and in the audit registers. I would not therefore be justified in giving any more work to any of these officers. Then the Fund Audit Section deals with the audit of Deposit, the Devaswom Fund accounts, the audit of the 19 Municipal accounts and the audit of the Sripandaravagai and Kakur accounts. It also reviews the inspection reports submitted by the inspecting officers which number about 120 a year. All these are under one man and I think his hands are quite full. Then there is only one more Superintendent. He deals with a variety of things—Savings Banks, Life Insurance, Budget, Book and Compilation work, Exchange Accounts and so on. He was made to look after the Financial Section for some time, but I had to give up the arrangement practically during the budget season. A separate Superintendent for the Section is thus necessary both for the purpose of supervision and also to relieve me from the duty of doing initial work.

I made now refer to the need of additional clerks. My original demand was for one Superintendent and three clerks for the Financial Section. I made also another proposal to have two more clerks for the work of appropriation audit which it is necessary to undertake to see that the appropriations granted by the Council are not exceeded. Mr. Raman Pillai asked the other day how the Council was to know how heads of departments were spending the allotments granted for their departments unless the departmental administration reports are supplied to the members. Usually the information is furnished by the appropriation report of the Audit Department. But, for this, an audit of expenditure against appropriation has to be conducted. The Finance Committee, however, declined to allow any additional hands and so I have

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to give up the idea of auditing against appropriations. But the other proposal the Finance Committee approved; but instead of one Superintendent and three clerks, the staff I asked for, they allowed only one Superintendent and a clerk. After all, the strengthening is only by one additional clerk. The work of the present staff is as follows. The senior clerk passes the notes, drafts etc., prepared by the other clerks and attends to Council and Assembly work. The second clerk looks after the administration of the Account Office, the Mint and Stamp Depôt, amendments to the Travancore Service Regulations and Codes, Banking, general questions regarding pay and allowances and change of rules reported on by the Account Officer. Another clerk checks Stamp and Mint accounts, examines pension cases and attends to corrections of proofs etc. Another has to do the debenture loan work, that is, to register transfers of bonds, examine and pass the claims of heirs to deceased bondholders, etc. He is also in charge of State Life Insurance work. And the last clerk attends to the work of registering and despatching, filing of records, circulation of periodicals and attends to miscellaneous duties. Thus, it will be seen that real financial work is not done in the section. At present, when a reference comes from the Government, there is no proper arrangement to take it up and dispose it off. What I now do is to entrust the work to some senior clerk in the Account Office who has to attend to it in addition to his normal work. It is admittedly not a satisfactory arrangement. The clerk, not being personally and primarily responsible for the extra work, cannot be expected to devote to it that amount of care and attention which it would require; while if he attends to the references, his normal work suffers. But I was managing in this make-shift way because references in the past were not many. But recently they have been very much on the increase. At present references from Government are not compulsory; but in the new Account Code which is about to be issued, Government have laid down that certain questions should not be disposed of by the Administrative Secretariat without previous reference to the Financial Department. For instance, all schemes submitted by heads of departments will have to be referred to the Financial Department which will have to deal with them from the financial standpoint. Recently, in connection with the budget when the heavy budget work was in full swing, as many as 65 schemes came to the Finance Department for urgent handling during a period of about two weeks. It must be remembered that these schemes are dealt with in the Administrative Secretariat by five or six different branches, but in my office they have all to go into one section. Again, there is no arrangement in the Financial Section at present to deal with any general questions, such as the revision of the travelling allowance rules, the question of economising expenditure in contingencies, etc.; but if the present section could be strengthened, I could do something in those directions. Of course, since my proposal has been considerably mutilated, I cannot carry out all that I wanted to do; but I can still considerably improve the work of the department. I need not emphasise that a strong and self-contained Financial Department will be a great gain to the State and I hope that this modest proposal of mine in the

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[Mr. K. George.]

direction of increasing the efficiency of the department will be sanctioned by the Council.

MR. M. R. MADHAVA VARIAR (*Chengannur* cum *Pattanamtitta*): In the beginning of this year there was a motion in this Council that the Financial Section may be separated from the Account Office. Mr. George was telling us that he was able to do all the work without any additional expenditure and without separating the Financial Section from the Account Office, but now he tells us that a Superintendent and some clerks are necessary for dealing with certain new items of work and it is not very clear to me what these new items are which were not in force in the beginning of this year. Moreover, I think that the staff of the Account Office stand in need of further retrenchment by way of decentralisation, by entrusting the work of ordinary audit to the Divisional Officers and resorting to the review of a certain percentage of cases in the Account Office as is done in the Madras Accountant General's Office.

MR. K. GEORGE (*Financial Secretary to Government*): That is not so.

MR. M. R. MADHAVA VARIAR (*Chengannur* cum *Pattanamtitta*): I understand that a similar proposal has been made by the Efficiency Audit Officer and the Account Office was reorganised only this year last Chingam. Even then, there was no proposal of this kind to add to the establishment.

MR. K. P. RAMAN PILLAI (*Quilon*): I have not much to add. From the number of capable staff that we have been granting for the various other departments, I find that what the Financial Secretary has asked is only reasonable and I rather regret that our representatives of the Finance Committee did not give those two additional hands for which he is bewailing so much. I therefore beg permissison to withdraw the motion.

MR. K. GEORGE (*Financial Secretary to Government*): I wish to reply to Mr. Madhava Variar's observations.

PRESIDENT: Yes. You may reply.

MR. K. GEORGE (*Financial Secretary to Government*): First of all, Mr. Madhava Variar spoke about the reorganisation of the Account Office. That reorganisation was merely a revision of pay. It did not deal with the question of increase of staff. As a matter of fact, I reduced nine hands last year. Then he spoke of my speaking last year against the separation of the Finance and Account Departments. Sir, I spoke only of my personal work in that connection and I did not say that efficient arrangements were not necessary for the carrying on of the work. All that I said then was that a separate office with a separate staff was not necessary. As regards decentralisation of audit, that is not in my opinion a desirable thing. In fact, I remember to have read some time ago a report by a certain officer in British India who was deputed to examine

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the question of the audit of Local Funds in which he strongly recommended the centralisation of audit.

MR. T. K. VELU PILLAI (*Trivandrum cum Nedumangad*): I wish to know whether the report of the working of the Account Office by Mr. Dukoff Gordon is available.

MR. K. GEORGE (*Financial Secretary to Government*): Mr. Gordon's report is available. It is purely a technical document and I do not know whether anybody who is not a specialist in audit and accounts will have much use of it.

MR. T. K. VELU PILLAI (*Trivandrum cum Nedumangad*): May I take it that Mr. George has no objection to give a copy?

MR. K. GEORGE (*Financial Secretary to Government*): I have no objection.

MR. P. K. NARAYANA PILLAI (*Ambalapuzha*): What about the Efficiency Audit Officer's report under discussion?

MR. K. GEORGE (*Financial Secretary to Government*): I regret I do not agree with the Efficiency Audit Officer. He is no specialist in accounts.

MR. K. P. RAMAN PILLAI (*Quilon*): I beg to withdraw the motion.

The motion was by leave withdrawn.

PRESIDENT: The question is that a sum not exceeding Rs. ·92 lakh be granted under Demand VIII General Administration—Account Office. I take it that the House sanctions it entirely.

The grant was made.

DEMAND IX.—ADMINISTRATION OF JUSTICE.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): Sir, I beg to move for a grant not exceeding Rs. 7·24 lakhs under Demand IX—Administration of Justice.

Motion 192.

MR. K. P. RAMAN PILLAI (*Quilon*): Sir, I beg to move that the allotment of Rs. 6,456 for process peons be reduced by Rs. 1,456. Sir, there apears to be a slight mistake in printing this motion. It relates not to process peons alone but peons in general. It will be seen from page 63 of the budget estimate that a sum of Rs. 6,456 is provided for seven process peons besides 43 ordinary peons. When I went through the estimate, I thought that the provision for 43 peons was rather too much; and subsequently when I went through the report of the Salaries Committee, I found that they recommended a reduction in the staff of peons. Of course in making their recommendation they reduced the number of peons from 53 to 40 and they suggested that they might be distributed as follows:—

Chief Justice	...	7 Peons.
Puisne Judges, 5 each	...	15 Peons.
Office	...	11 Peons.
Registrar	...	3 Peons.
Court Peons 2, each	...	4 Peons.

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